

255-

G.M 1914

129 3 1914

SL No 61123 28 21

First and Second class Travellers
Bengal on the State

G. R. S. IX-5]

Previous references.

P.m. F. no 83 of 05

20, 22, 49, 51, 53 & 54.

Q.m. - 44-09 of 6 & 9

Later references.

1918-19

(Q. m.)

File No. 12944

Serial Nos. 6, 11, 20-28
+ 31

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 6, 11, 20-28 & 31

Part B for January 1919.

SUBJECT.

First & Second class Travellers Bungalows
in the states

Sl. 6. Letter no 206 & 24th Nov, 1914 from the Dy Commr
Chitaldrug submitting a report regarding an delay
of nearly a year in crediting the fees collected in
the Chitaldrug Travellers Bungalow (B 185-4-0)
from 1st October 1912 to 7th October 1913.

Sl. 11) G.O. no 10/17-8 & 20/3/1915. To Dy. Commr Chitaldrug & Comptroller
Records the above with the observation that the matter
ought to have been reported to Govt immediately after
the defalcation was discovered.

W D 1250-GPB-30,000-28-1-19

Hindwara
5/3/19.

GENERAL AND REVENUE SECRETARIAT.

(Gen: Mis)

NOTES.

File No. 129

FILE HEADING.

First & Second Class Travellers' bungalows in the State.

From

The Dy Comr - Chitaldng Dist.

No. 206

Dated 2. 11. 14

Received $\frac{3}{18}$ 11. 14.

Diary No. 4132

Enclos. -

Spare Copies.

Serial No. 6

BRIEF ABSTRACT OF LETTER.

Submits a report regarding the delay of nearly a year in crediting the fees collected in the Chitaldng Travellers' bungalow (Rs 185-4-0) from 1st Oct 1912 to 31st Sept 1913.

NOTES AND ORDERS.

The facts of the case are:-

In Sept 1913 the Amildar of Chitaldng Taluk got private information that the fees collected at the 1st class Travellers'

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Secretariat.

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Bungalow at Chitalding had not been remitted to the Try for sometime past & requested his Janki Sh. to examine the visitas' book of the bungalow & submit a detailed report. The latter officer on examination of the visitas' book found the following discrepancies:-

- (1) Out of a sum of Rs 1-8-0 recovered on 28.8.1911 - only a sum of Re 1 had been credited to the Try.
- (2) Only a fee of one anna ~~only~~ had been recovered from a certain gentleman on 3.8.1912 - for having picketed his pony in the stables - for a few hours - whereas according to rules a fee of 2 as had to be recovered.
- (3) The fees collected from 1st Oct 1912 to 7th Sept 1913 - amounting in all to Rs 185-4-0 had not been remitted to the Try.

2 No notice was taken of item no (2) & the balance of 8 as relating to (1) & the sum of Rs 185-4-0 refd to in (3) were recovered & credited to the Try. & the Kotwal concerned was dismissed ~~from~~ the

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service for not having submitted the fees for nearly a year.

3 It is submitted that a report should have been sent to Govt immediately after the embezzlement was brought to notice (vide G.O. No. 7E 3186-227 / S.R. 45-05-3 of 1.11.1905) & a detailed report sent later on showing -

- (a) the nature & extent of the loss & what the circumstances were which rendered the embezzlement possible
- (b) how far it was due to defect of system of supervision & how it can be mended
- (c) who the officers were that are responsible for the negligence -

Whereas a report has now been sent ^{only} after he is asked in this office D.O. no. R 189 of 16.10.1914 - to submit the connected papers - & that too ^{appears to be} vague & does not deal ^{with} the several points referred to above.

4 Regarding the non-crediting of Rs recovered on 28.8.1911 - it is explained that the figure '8' in the 'amount' column looked like a zero & hence there was a mistake in totalling the figures

para 3 of the S
Amuldar's report
of 27/11/13

Contn. sheet.

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in the Visitors' book (which has not been sent to this office along with the records). If there were any doubt as to the figure - it could have been made clear by a reference to the period of halt of the traveller concerned & the daily fee to be recovered. No action was taken at all in the matter of a short recovery of ~~200~~ anna on 3.5.1912.

6 As regards the third item viz the embezzlement of Rs 185-4-0 by the Kotwal of the bungalow. The Kotwal explained that a sum of Rs 30 out of it was stolen from a box kept in the bungalow & as he had to make it up, he could not remit the fees in time & the explanation was not considered satisfactory by the Dy Commr.

7 The rules issued with the marginal noted Govt Orders require that fees recovered in Travellers' bungalows should be credited to the Dy at least once a month & oftener too in the case of bungalows in Taluk Head Quarters & ^{that} every time the collections are sent to the Dy, the Visitors' book

Para 4 of G.O. No. 92311-19/

From 83-05-54 dt 8/10/06

G.O. No. 9846-94/From 0

44-09-4 dt 12/8/1909

+ G.O. No. 94473-89/From

44-09-9 dt 4/11/1909

F. R. S. 12]

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for File No. 129 of 1914: 15

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should be examined with a view to see that all the collections up to date are remitted ^{para 5 of} ~~collected~~ - It is contended in the Amildar's report of 27.11.1913 that as the visitor's book itself was not presented at the Daluk office during the period (from 1st Oct 1912 to 7th Sept 1913) - the embezzlement could not be found out. But paragraph 2 of the G.O. of the 12th August 1909 clearly requires that "Amildars & Dy Amildars should, as a rule, inspect the visitor's books of the several travellers' bungalows in their Dks or Sub Dks at least once in 2 or 3 months & the Divisional Asst Comrs should also avail themselves of every opportunity to inspect the same in their towns". The bungalow is situated in Chitaldroog town & it is not clear if the visitor's book of the bungalow was examined as required above - During the period

Subd for adms

by 25/11/14

9. In this case there has been no loss of public money. All the fees, the remittance of which was withheld by the Kotwal have been credited to the Treasury.

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10. A sum of only one anna has been recovered from a certain gentleman who probably ought to have paid 2 as for picketing his pony in the D.B. on 3.5.12. The Dy. Commr will be asked to recover the proper fees.

11. A report should have been made by the D.C. soon after the defalcation was discovered in accordance with G.O. No. H: 3186-227/S.R. 45-05-3 dated 18.11.05. His attention will be drawn to this.

12. The above are however matters of small importance compared with the general question as to how these defalcations take place, and how they can be prevented.

13. No doubt if the Visitor's Book had been scrutinized during the period the embezzlement was taking place, it could readily have been detected earlier. Such a check is constantly exercised on the collections of fees of moffussil D.B.s which are frequently occupied by Amildars, S.D.s, Dy. Commrs and other District officers. But this Bungalow being situated

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in the District Head quarters it appears to have escaped the afore-said ^{national} scrutiny. Perhaps it was assumed that nobody would be audacious enough to commit such a crime under the very nose of the officers as it were.

C.

14. In this connection it is worth considering why as in the case of the checking of the furniture of bungalows (vide go. no 6 2936-44 dated 11.12.03, all Revenue and D.P.W. officers should not be required to examine the Visitor's Book and see that all fees collected have been duly remitted. An additional column headed ^{in the Visitor's Book} may be opened by the side of the column headed "Amount of fees paid" to show C. No and date of remittance of the fees, and the Treasury officer may be required to give his acknowledgment in the Visitor's book itself instead of giving a separate receipt. This is being now done in some places. But it may be made an invariable rule.

fm

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15. These precautions may be quite enough to prevent defalcations of the particular item of receipt under Consideration viz T.B. fees, but there are other items such as pound Collections, Octroi Collection, Municipal Receipts etc, which are quite as likely to be embezzled as T.B. fees, and it is necessary to devise, if possible, some simple check & precaution of a Comprehensive Character by which all such frauds could if possible be prevented.

16. No doubt the departmental Demand, Collection & Balance Registers & Remittance Registers to some extent serve this purpose but they fail to be of use if no remittance what-so-ever is sent. In the case of Irrigals (remittances) of Land Revenue &c from the Village, a certain precaution has been prescribed in Rule 93 of the Land Revenue Rules, and perhaps there are similar precautions prescribed in departmental Circulars & orders in the case of other departmental receipts.

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Several items of receipt, the persons responsible for making the remittances the dates on which the remittances are due to be made, the dates on which they were actually made, and remarks as to action taken in the case of delay or non-receipt. On the first day of every month it will be the duty of the Amildar when he inspects the Treasury, to examine this Register, and send a report to the Dy. Commr to the effect that he has satisfied himself that all remittances have been made on or about the due dates, and that delays and non receipts have been satisfactorily accounted for. This Register will put all the officials concerned on their guard, enable supervision being exercised in an automatic manner over every item of receipt, and greatly minimize the opportunities for fraud.

18 Draft orders on all the three points referred to in paras 10 & 11, 14, and 17 above, are submitted for approval or other orders.

Dy Secy)

A. S. Ramachandran
12/3.

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But these defalcations are most likely to occur in the case of receipts like T. & fees, pound Collections etc where the demand is unascertainable & for which consequently no D.C.B registers are maintained. And even in the case of items for which there is a Jamabundy; and D.C.B registers are maintained, unless the demand is constantly scrutinized, and steps are taken not to leave collections outstanding long in the hands of officials entrusted with collection work, there is the danger of the officials being tempted again to misappropriate them as in the present case.

17. All this may be prevented by prescribing what may be called a "check Register of remittances". It may be maintained in either the Daftar (accounts) or Nazadi (Treasury) branch of the Taluk office — preferably the latter — the Headfunda or Sheristadar being made responsible for the same. It will be a simple register containing headings showing the

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16 I am much obliged to the Asst Secy for the initiative which he has shown in this case. My only fear is that the Auditors will consider this report an addl burden on their already overworked establishments. I fully recognize the need for such a report. Before approving of its introduction, the Rev Commr & the Dy Commr might be consulted. Meanwhile the reading draft may issue.

p

16/3/15

20 Issue and re-submit for further action being taken with regard to the proposed Circular

11 To the Dy Comr - Chitaldroog & Camp Hoar

No G 10 117 - 8 of 20-3-1915

Records the ^{correspondence} ~~referred~~ with observations.

21 Draft issued & file removed as directed above

the 22

26/3/15

Draft of a letter do. to the Rev: Commr & Dy Commr's

inviting their opinion with regard to the proposed Circular is put up. The Comptroller may also be consulted.

G. R. S. 12]

General and Revenue
Secretariat.

For

File No. 129

of 1914.

~~12~~

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23. Orders are solicited with regard
to the Circular marked II
(by Secy)

27/3.

24. Letter to Rev. Com. de
May be offd

25. Letter 27/3/15

25- approved
5/4

26. Issue
5/4

20. To. The Rev. Commissioners
by Commissioners of all Sts.
Comptroller.

No: 910433-42 of 24-1-16

Forwards for their opinion & remarks
draft of a G.O. which it is proposed to
issue regarding the maintenance in all
Taluk Butcherries of a register to be
entitled the "Check Register of remit-
tances" for the purpose of safe guarding
against misappropriation of Govt. money.

Secy

7996 (10)
3031

G. R. S. 12]

General and Revenue
Secretariat.

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21

From the Dy Commr - Mysore - No 200 of 31.1.16

Furnishes ^{his} ~~the~~ opinion called for in No

22

.. Dy Commr - Tumkur - No 23 of 9.1.16

- do -

23

.. - de Hassan - No 197 of 12.2.16.

- do -

24

- de Shencengi - No 268 of 17.2.16

- do -

25

Rev Commr at Mysore - No 233 of 18.2.16

- do -

26

The Comptroller - No 6276 of 10.2.16

- do -

27

the Dy Commr Kadur - No 406 of 21.2.16

- do -

28

- de Chitaldroog - No 1151 of 8.3.16.

- do -

31

- de Kolar - No 454 of 25.9.16

- do -

27 Draft reminder to the Dy Commr - Bangalore

Filed

by

25/11/16

28 No 11/27/11/16

Issued -

means
29 The Deputy Commr of Bangalore District
has as Dy Commr Kolar already given his
opinion -

30 Please put up a st of the views

NOTE—Contn. sheet.

G. R. S. 12]

General and Revenue
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39.6) That this check Register will be no better than the other checks already existing;

40.7) That it will be in certain respects worse than they in that the Taluk office will not have sufficient information in regard to collections of other departments to exercise real scrutiny over amounts remitted; and

41.8) That it is likely to weaken the sense of responsibility of officers of such departments who are primarily responsible to exercise such scrutiny.

42 The Revenue Commissioner and the Comptroller are both against the order proposed

43. On the whole, therefore, it would be better not to prescribe the Register proposed but if it is considered desirable to prescribe it - it may be confined to miscellaneous items for the supervision of which the Rev Dept is responsible and in respect of which there is no demand collection or balance Register.

Chief Secretary

Mrs
14/12/18

44 In the circumstances the proposal may be dropped.

2379-29

16.12.18

45 2nd member)
I agree. But I think it ~~should~~ ^{might be} made

~~the rule for~~ the Amilsan to check the visitors

16/12/18
13/12

General and Revenue
Secretariat.

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No.

M.T.V.S

12/12/18

PP 24-28

of the Officers that have been consulted =

me

12/12/18

31 Submitted with a statement showing the proposals & remarks of the several officers consulted.

12/12/18

32 File submitted with the replies of the officers who were asked to give their opinions on the draft order.

33 Well-considered opinion should on the whole be said to be unfavourable to the proposed order. The reasons urged by one or other of the officers are:—

34 1) That the ~~check~~ is unnecessary as such check is exercised in departmental registers;

35 2) That it ~~is~~ not properly the work of the Revenue or Treasury Dept. to exercise such check;

36 3) That it will throw heavy additional work on the Treasury Dept.;

37 4) That when a remittance theoretically due on a certain date is not made ^{on that date} / ~~disbursement~~ is not to be presumed as a matter of course;

38 5) That when the Treasury notices the failure of a certain remittance, it can take action only through departmental officers;

G. R. S. III-2]

General and Revenue
Secretariat.Maintenance of a Check Register
for Travellers' Bungalow Collection
S.M. File No. 129 of 1914-15Serial
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Book regularly every month. I do not think this
with take more than a few minutes. The Amilban
need not go to the Z.B. for the purpose: it should be
made incumbent on the Kotwal to produce the
book before the Amilban on the first or the second
of every month for check. This may be tried. (I think)

46.

Branch Please put up Recd
existing rules re- inspection 18.12.15
of TB accounts re. 20/12/18

per T/S

Flap A.

47. File leading to Q. no.
G 846-96 - G.M. 46-09-4 & 12-8-09
is submitted.

20/12/18. (48) Put in use of a few months
ago in which inspections are still
more regulars prescribed me
20/12

per R/S

49) A copy of
S.O. no. G 17618-78 (Rev. 198-16-4 & 08 Rev
24/6/1918 is herewith subd.

26/12/18. (50) Submitted with reference to
para 45 above. Under present rules
the Kotwal of a TB takes the visitor
book with entries of money collected up to
the date of remittance to the Treasury
once a month (vide S.O. 1/1909) or oftener

P.L.
Flap A

NOTE—Contn. sheet.

7996-15¹²
3031-16

Proposal to maintain a "Check
Register for Travellers' Bungalows (23
Collections

G. R. S. III-2]

General and Revenue
Secretariat.

G. M. File No. 129

of 1914.

Flay A P. 4

P. 4

7.11.1919

2474
3.1.1919

CHIEF SECRETARY
IV
MINOR Dept.
8 - JAN 1919

B

NOTE—Contn. sheet.

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when necessary (Vide G.O. of Nov 1909)
and the Amildar or Sheristadar
should at each such presentation
examine the book and see if all
collections up to date are remitted to
the Treasury (Vide G.O. of Oct 1910)
Besides a quarterly inspection of each
T.B. ^{in his jurisdiction} has to be conducted by ^{every} Amildar
and among other things he has to
see whether collections are regularly
remitted to the Treasury (Vide subpara
7 of para 5 and item vi of app B
in G.O. of June 1918 put up). Existing
provision for safeguarding revenue
seems sufficient. Subd for orders
Second Member) me
2/1/19

57) It seems that a check register
will not be of much use in prevention
of frauds & surreptitious means. ~~What~~ the
Sur. Insp. reports is quite sufficient
to safeguard the revenue & for
present what is wanted is regular
inspection of the ~~books~~ Travellers
Bungalows by a responsible
authority. If this is provided with
rules as it is stated that, then the
matter may be dropped.

57
2.1.19
WD A 1789 GPB-60,000-20-3-18-1

Opinions and remarks of the Revenue Commissioner, Campakolu and Deputy Commissioners of Districts on the draft Government Order proposed to issue regarding the maintenance, in all Taluk Butcheris, of a Register to be entitled the "Check Register of Remittances" for the purpose of safeguarding against misappropriation of Government money.

Serial No. Officer Consulted	Opinions & Remarks of Officers Consulted
1. Deputy Commissioner Mysore District. D.O. no: 200 & 31.1.16.	States that the draft G.O. may be issued.
2. - Do - Tumkur District. D.O. no: 23 & 2.2.16.	States that the maintenance of such a Register will no doubt serve as a healthy check and ensure timely remittances and action to recover remittances not paid into the Treasury in due time. and requires an additional clerk on Rs 17/- in the Taluk Treasury to do this work.
3. - Do - Hassan District. D.O. no: 197 & 12.2.16.	States that, though the proposal does not appear to be free from difficulties, it may be necessary to sanction 2 Gunastas on Rs 15/- 1-20 ^{one} for correspondence and the other for accounts, if it is decided to maintain the Register under reference.
4. - Do - Shimoga District. D.O. no: 268 & 17.2.16.	States that this Register is to be maintained by a departmental Officer under art 22 C.A.C. which prescribes that the duty of seeing that Govt. dues are regularly paid into the Treasury

Sl. no. Officer Consulted Opinions & Remarks of Officers Consulted

Mr. Shrinagar (Contd) Tests with the Departmental Controlling Officers and that it is clearly impossible for any one treasury to be made responsible to watch the timely remittance of such receipts and proposes a register of the kind to be maintained for certain miscellaneous items of revenue which are apt to be overlooked, e.g. Cattle pound receipts, T.B and Musafir Khana fees, Toll and ferry Contractors' payments etc.

Further adds that, if such a register as proposed by Govt. is to be maintained in the Taluk treasury, an additional hand on Rs 15/- 1-20/- will be required for each Taluk, as the check registers of the kind will be exceedingly voluminous.

5. Revenue Department
in Mysore.

Doc. No: 233 &
18.2.18.

States that he is not in favour of introducing this Register, as it is only duplicating work to no useful end for the following reasons:-

i Land Revenue Rule 93 is sufficient for all purposes of collection and the proposed order cannot be said to be much of an improvement upon it.

ii In the Revenue branch of a Taluk Office, a detailed examination of the Bahipatti takes place. Besides this

Ser. no: Officer Consulted

Opinions & Remarks of Officers Consulted

Rev: Commr
(Contd).

Sheikdars, Amildars and Assistant Commrs are required to examine the village accounts frequently during their inspections and to see not only that timely steps are being taken for recovering Government dues but that the revenue actually collected is being promptly remitted to the Treasury. Every Taluk Cutcherry maintains a 'Vasool Baki Register', which is a Check Register.

iii. The proposal to have the work of checking Collections done in the Treasury branch is contrary to one of the fundamental rules of Treasury Administration under A.T.H.C.A.C. and to Orders of Govt. on the subject.

6. Comptroller to Government

No 6276 & 16/18. 2/18
J.A.D. 1908

States that, if the procedure in paras 38 & 39 of the Dy. Treasury Manual whereby in addn. to the Chalan (patti), the Vasuli Book also of the Sheikdars or Chaudhars etc has to be presented before the Amildar or Sheristadar for check with every remittance, is strictly enforced & the D.C. B Accts maintained in the Taluk Office (Rev: Branch) carefully scrutinised, the necessity for the maintenance of any additional Register like the one proposed does not appear necessary as it will unnecessarily increase the work of the Treasury Dept.

Survey Officer consulted Opinion of the works of the Survey Officer

Comptroller.
(Contd).

and that the duty of seeing that Government dues are regularly collected & paid into the Treasury rests with Revenue & other Departmental authorities concerned and is therefore of opinion that it is not desirable that any portion of this work.

7. Deputy Commr.
Kolar District
no. D. Dis 454
& 25.9.16. States that he is not in favour of recommending the maintenance of the proposed Check Register under the following grounds:-

i. The Departmental Officers are better competent to check the receipt & remittance of their Departments.

ii. In the Revenue Department, detailed village & kulwar accounts are maintained in every Taluk Office & proper scrutiny is exercised by the hobli gunastas & the Taluk Sheristadars.

iii. The Taluk Sheristadar cannot be held responsible for the collection of Revenue of other Departments such as Forest, Excise etc, as it will seriously interfere with his legitimate Treasury & Revenue work.

iv. The Treasury Officials are not able to cope with the increasing work and if the proposed Register is to be maintained, it will only help them in bringing forward this as an excuse whenever any serious mistake is committed in the Treasury work.

Sr. no.	Officer concerned	Opinions & Remarks of Officers concerned
8	Deputy Commr Kasur District D.O. no: 4068 21.2.18.	States that the proposed order may, with advantage be issued for the purpose referred to.
9	- Do Chittledongri D.O. no: 451 & 8.3.18.	States that the check is more for departmental officers to see that revenues of their respective departments are properly collected & paid to the treasury in time when are K.C.A.C. and that it would no doubt be useful if the Treasury where all remittances converge maintains a check over such transactions and can notify the administrative officer concerned immediately a default occurs, ^{if it} ~~then~~ would be the business of such officer to enquire into the reason for default and take such other step as may be necessary. and also ~~suggests~~ proposes the entertainment of ~~of~~ a Deputy Commr on Rs 157- for this work, if Govt decide to introduce it.

12/12/18 -

31

Vij Ro (185 12-01) has been
recovered and Credited to
the Treasury and the Kotwal
dismissed the Service.
Order thereon.

Recorded.

2. It is observed
that a sum of only One
Anna has been recovered from
a certain gentleman for
having picketed his horse
on in the bungalows on 3.5.12.
The higher fines as per Rules
should be recovered.

3. Preliminary
report on it have been made
to Govt in this case, Soon after
the defalcation was discovered.
followed by a detailed report
later in accordance with
Ro No 3181-227/G.R 45 05-3
dated 12.12.11

12/3 To Off Secy
157/11

To the Dy. Commr. Chitaling District. returning the
remains of papers

has occasioned the mis-appropriation of those collections, Govt are pleased to direct that a register in the accompanying form, which may be called the "Check Register of Remittances" be maintained in the Treasury branch of all Taluk offices.

2. The Sheristadar will be held responsible for seeing that all items of receipt shown in his Register are remitted to the Treasury on the due dates and in case of failure, immediate steps are taken to recover from the person liable the amount he has failed to remit.

3. It will be the duty of the Sheristadar to examine this Register on the first day of every month at the time of the inspection of the Treasury and submit to the Deputy Commr, a report to the

37

6810

V R.P.
2/2-16
D.O. 200

15-16
G.M.
OFFICE OF THE DEPUTY COMMISSIONER,
MYSORE DISTRICT. 129-14

21

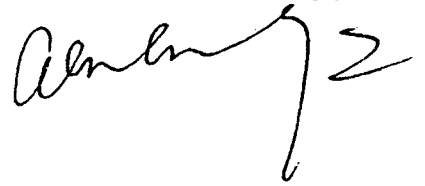
DATED, MYSORE 31st January 1916

Dear Sir,

In reply to your D.O. Letter No.G.10433-42/G.M.

129-14-20 dated 24th January 1916, I write to say that the draft of the Government Order regarding the maintenance of a register to be entitled the " CHECK REGISTER OF RELITAN-
CES " , may be issued.

Yours Sincerely,



To

B.Subba Rao, Esquire., B.A.,

Assistant Secretary to Government,

B a n g a l o r e

VKS

T. D. 12/2-16

D.O.

no: 23



1915-1916	
SECTION.	G.M.
FILE NO.	129-14
SERIAL NO.	22

Office of the Deputy Commissioner,

Tumkur District,

Dated, Tumkur, the 9th February 1916.

Ti

Dear Sir,

I am in receipt of your D. O. No. G. 10433-42/
G.M.129-14-20 dated 24th January 1916 requesting my opinion on the draft order of Government prescribing a check register for Taluk Treasuries.

In regard to this I may say that every Department is expected to maintain a check over its remittances. It is now proposed to maintain a consolidated one in the Treasury Department. The maintenance of such a register in the Treasury will, no doubt, serve as a healthy check and ensure timely remittances and timely action to recover remittances not paid into the Treasury in due time. But the chief difficulty lies in the inability of the Treasury to get through the additional work. Even as it is, the establishment is too inadequate to cope with the work that has been already thrown on the Treasury.

If, however, the Government can kindly give an

an account clerk on Rs. 15/- a month to each Taluk Treasury, not only can the check register proposed be well maintained but the clerk's services may also be utilised for other account work in the Treasury in a way that will give decided relief to the District Treasury also and ensure greater punctuality in the preparation of Treasury returns than has now been possible with an establishment organized so far back as 1863.

I may here add that a proposal to revise the District Treasury Establishment has been long pending before Government.

Yours sincerely,



Assistant Commissioner

For Deputy Commissioner absent
from the Station.

To

D. M. Narasinga Rao, Esq., B.A., B.L.,
Secretary to Government of Mysore,
General Department,

B A N G A L O R E.

Deputy Commissioner,
HASSAN DISTRICT.

13^{VT} 15/2/16
728/81
1915-16 16
SECTION G.M.
FILE NO 129-24
SERIAL 23

160
Please let me
see this file
Hassan. 15/2/16

12th February 1916
14.

197
D.O.
Dear Sir,

With reference to your D.O. No.G.10433-42/G.M 129-14-20 dated the 24th January 1916 calling for my opinion in respect of an order proposed to be issued regarding the maintenance in all Taluk Cutcherries of a " Check Register of remittances" for the purpose of safe-guarding against misappropriation of Government revenues I am to state that Demand Registers are at present maintained in Taluk Cutcherries in some of the departments such as Land Revenue, Excise, and no such Registers need be maintained in respect of Pound collections, T.B. fees, School fees etc. as demand in respect of the same could not be fixed at the beginning of the year.

To maintain a register of the kind proposed in the Treasury Department is no doubt an advantage but it involves a good deal of labour by way of correspondence and accounts. It also becomes a necessity that every paper should pass through the Taluk Sheristedar as he will be held responsible to see that all items shown in the Register are remitted on due dates. The only clerk now working in the cash Branch, viz, the Nagadi Gumasta is already overworked. It is therefore necessary to sanction

7373

(42)

D.O. No. 268

Office of the Deputy Commissioner

Shimoga District, 24

Dated Shimoga 17th February 1916.

Dear Sir,

I am in receipt of your D.O. letter No. G.10422-42/G.M.129-14-20 dated 24th January 1916 regarding the maintenance in taluk treasuries of a "check register of remittances."

2. A register of this kind would certainly be useful; but it has to be maintained by the departments concerned and not by the treasury department. The function of the treasury in regard to the receipt of money is merely to receive and bring to the proper head of account sums presented by parties or departments. "The duty of seeing that the dues of Government are regularly paid into the treasury rests with the departmental controlling officers" vide Article 22 Civil Account Code. To attempt to make the treasury branch of the taluk office responsible for watching the timely payment of departmental receipts like school fees, forest revenue, excise revenue etc is to entirely mistake the function of the treasury, and would, in my opinion, be a move in the wrong direction, because in the first place it would inevitably in the long run weaken the responsibility

This is a duty which can only be performed by the departmental officer.

5. Check registers of the kind will be exceedingly voluminous. The land revenue remittances of about 200 villages, the excise rental of some 100 to 200 shops and a host of other items will have to be noted. This, the already overworked "agadi Gumasta of the taluk treasury cannot possibly undertake. If such a register is to be maintained in the taluk treasury, an additional hand on Rs 15-1-20 will be required for each taluk.

6. As a matter of fact the necessary checks in this direction already exist in practically all departments. Monthly demand, collection and balance statements are prescribed for most departments, and the primary object of these returns is to enable both local officers and supervising officers to see what items of revenue are outstanding. In regard to land revenue collections every Amildar watches whether the patel of each village sends in his remittance; and most Amildars, in practice, give previous orders as to the dates of the month on which the revenue of each village has to be remitted during the collection season. In regard to excise revenue both the Amildar and the Excise Inspector maintain ledgers enabling them to watch the collections.

7. A register of the kind proposed may, however, be

DIARY NO....7126

(46)

Dr. H. V.
10/19/16
D.O. No. 233

145-1216
GM
Office of the Revenue Commissioner in Mysore,
129-164
Dated Bangalore, the 18th February 1916.
NO 25

Dear Sir,

Referring to your D.O. No.G.10433-42/G.M.129-14-20 dated 24th January 1916 requesting opinion on the draft of a Government Order proposed to be issued regarding the maintenance of a register entitled the check register of remittances in the Taluk Treasury for the purpose of safe-guarding against misappropriation of Government Revenues, I beg to state that the proposal does not furnish any more effective means than what already exist for supervising the work of the collecting agency. Land Revenue Rule 93 is sufficient for all purposes and the proposed order cannot be said to be much of an improvement upon it.

2. In the Revenue branch of Taluk offices a detailed examination of the 'Bakipatti' takes place. Besides this, Shekdars, Amildars and Assistant Commissioners are required to examine village accounts frequently during their inspections and to see not only that timely steps are being taken for recovering revenue due to Government but that the revenue actually collected is being promptly remitted to the Treasury. Every Taluk Cutcherry maintains a 'Vasool Baki Register' which is a check register.

3. The proposal to have the work of checking collections done in the treasury branch is contrary to one of the fundamental rules

V/19/2

DIARY NO. 7433

38

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters, below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government.

the communications

No. 2.A. II 908

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT

FORM

Dated Bangalore, the 16th February 1916

Rajamantrapravina

DIWAN BAHADUR J. S. CHAKRAVARTI, Esq., M.A.,

F.R.A.S., ETC.,

Comptroller to the Government of

His Highness the Maharaja of Mysore.

To

D. M. Narasinga Rao, Esq., B.A., B.L.,

Secretary to the Government of Mysore,

General Department.

SIR,

With reference to Mr. B. Subba Rao's D.O. letter No.G.10433-42 G.M.129-14-20 dated 24th January 1916 forwarding for opinion a draft of a Government Order proposed to be issued regarding the maintenance in all Taluk Kacheries of a register to be entitled "Check Register of Remittances" for the purpose of safe-guarding against misappropriation of Government Revenues, I have the honor to state that if the procedure laid down in paras 38 and 39 of the Taluk Treasury Manual, whereby in addition to the Chalan (Patti) the Vasuli Bock also of the Sheikdars, or Shanbagues &c, has to be presented before the Amildar or Sheristedar for check with every remittance, is strictly enforced and the Demand, Collection and Accounts maintained in the Taluk Office (Revenue Branch) carefully scrutinised, the necessity for the maintenance of any additional register like the one now proposed to be introduced, does not appear necessary as it will unnecessarily increase the work of the Treasury Department. In the case of Departmental Revenues (such as Land Revenue, Excise, Forests, Stamps, Jails &c) the duty of seeing that the dues of Government are regularly collected and paid into the Treasury rests with the Revenue and other Departmental authorities concerned.

It

31/12/16

It is not therefore desirable that any portion of this work should be transferred to the Treasury Department of the Taluk Office.

I have the honor to be,

Sir,

Your most obedient servant,

J. Subramanian

Comptroller.

SAM.

16/12/16

DEPUTY COMMISSIONER, D.G. No. 406.
KADUR DISTRICT.

Station Chikmagalur.

Dated 21st February 1916.

DIARY NO....7600

B^r V
Dear Sir,

24/2/16 129/14-22
In acknowledging the receipt of your D.O. No.G.

10433-42 G.M. 129-14-22 with a copy of the Draft order proposed to be issued regarding the maintenance in all Taluk Offices of a register called the "Check Register of -- remittances" for the purpose of safeguarding against misappropriation of Government money, I beg to state that the proposed order may, with advantage, be issued for the purpose referred to.

Yours sincerely,

N. Vishwappa

To

V.R. Thyagaraja Iyer, Esquire, M.A.,

Secretary in charge of the General Department,

Bangalore.

(57)

129-14-20
15/3/16
D.O. No 451

129-14-20	15
129-14	28

CHITALDRUG.

8th March 1916.

Dear sir,

Reference:- Your D. O. letter No.G.10433-42/G.M.
129-14-20 dated 24th January 1916 asking my opinion about the
maintenance of a check register of Remittances in all Taluk
Treasuries.

-----:0:-----

In Article 4 of Civil Account Code it is laid ~~own~~
down that the duty of seeing to the timely remittance of
collections is one devolving on the administrative Department
concerned and is not one for which the Treasury is responsi-
ble. I take it that the present suggestion is not to alter
the responsibility but only to provide an additional check
so that any remissness in the administrative Department may
be brought to notice without delay.

At present I find that in all the Taluk Offices,
so far as regards remittances under the heads of Revenue,
Mohatarfa, Excise, Municipal and District Funds which are
under the administrative control of the Amildar, registers
are maintained showing the Demand and collection and an

control is exercised over the receipt of all such funds. Action is taken when the situation is such that it is necessary to take action. In regard to Departments and the control - such as Forest and the other Departments are or can be maintained in the hands of the officers of these Departments. In fact, it is likely that the check on the receipt of funds will be very prompt and accurate.

It is also possible if the Treasury Department is to have a check on such transactions that the administrative officers concerned in the receipt of funds will be the business of such a department. The reason for the receipt of funds will be the reason for the receipt of funds. The receipt of funds will be the reason for the receipt of funds.

It is also possible that the maintenance of this system in the Treasury and the correspondence of the receipt of funds will add considerably to the work of the Treasury Department and the receipt of funds. It is also possible that the receipt of funds will be the reason for the receipt of funds. It is also possible that the receipt of funds will be the reason for the receipt of funds.

(53)

If Government decides to introduce this register, I trust they will at the same time strengthen the Treasury Establishment in the manner suggested.

Yours sincerely,

C. S. Balasubramanyam

To

B. Subba Rao Esquire B.A.,

Assistant Secretary to Government,

B A N G A L O R E.

DIARY NO. 303 /

19	-19
SECTION	G.M.
FILE NO.	129-14
STAMP NO.	31

Deputy Commissioner's office,

Kolar District,

Dated Kolar, the 26th September 1916.

From

P. F. B O W R I N G, Esquire, J.P.,

Deputy Commissioner, Kolar District.

To

D. M. Narasinga Rao, Esquire, B.A, B.L.,

Secretary to the Government of Mysore,

General Department, Bangalore.

Sir,

With reference to your D.O. letter No.G.10433-42/G.M. 129-14-20 dated 24th January 1916, forwarding for my opinion, copy of draft of Government Order proposing the maintenance in all Taluk cutcherries of a register entitled the check register of remittances, I have the honor to state that the other departments such as Excise, Forest, Educational, Medical, Municipal etc, who maintain their own demand collection and balance accounts and other special departmental returns can exercise proper check over the timely remittance of --- their departmental revenues and take steps to rectify the matter when any irregularity is detected by them. It will be convenient that each department maintains its own check register and sees that its departmental collections are remitted to the Treasury in time. The -- Taluk Sheristedar will not be in a position to know the exact amounts due under the headings and the dates fixed for the remittances of -- other departments and he cannot therefore take any action independently of the departmental officers concerned for the recovery of such belated remittances.

2. Regarding the collections of the Revenue Department, detailed

Dated - - 1915.

Despatched

Received

General No. D. 11014
No.

Enclosure No.

Furnishing opinion & *the*
- *tenance* of a *Chief*
of *Remittances* in *the*
Autonomous.

.2.

village and kulwar accounts are now being maintained in every taluk office and proper scrutiny is exercised by the hobli gumastas and the Taluk Sheristedar. In these circumstances, the maintenance of another register will be a reduplication of work in the taluk office. Under no circumstances I will hold the Taluk Sheristedar responsible for the collection of revenue of other -- departments such as Forest, Excise, Police, Registration, Educational etc. This will seriously interfere with his legitimate treasury and revenue work. If the proposed check registers have to be maintained in the form prescribed and under the headings mentioned, the whole of the Taluk Sheristedar's time will be taken in this work alone, since he has to take action in every case in which remittances are not received on the dates -- fixed. Further, the non receipt of remittances from a particular person, say the patel of a village on a -- particular fixed day, does not necessarily mean that he has collected the amount and mis-appropriated it. It may perhaps be that no money was collected and consequently no remittance was made.

3. I shall quote another instance, suppose there are 300 villages in a taluk and that jamabandi is fixed for each of these villages. During the collection season, each village patel is expected to collect in the khist months $\frac{1}{4}$ of the demand for the village. Suppose that out of 300 villages 50 villages remit the fixed amount and the remaining villages remit varying amounts according to the actual collections made, but in all these cases the amounts are less than the demands for the villages, what is the inference to be drawn ?.

It does not mean that there were misappropriation in the case of these 250 villages. The real fact is that the entire demand was not collected during the month.

Considering the above practical difficulties, I see that no useful ^{purpose} ~~proposal~~ will be served by maintaining the proposed check register. On the other hand, it will seriously interfere with the treasury work which is very important requiring the undivided attention of the Taluk Sheristedar. I may add that as it is at present, the Treasury Officials have not been able to satisfactorily cope with the increasing treasury work, as the several objections received from the Comptroller from time to time will show, and if the proposed register is also required to be maintained by the Sheristedar, it will only help him in bringing forward this as an excuse whenever any serious ~~mistake~~ mistake is committed in the Treasury work.

In the above circumstances, I am not in favour of recommending the maintenance of the proposed check register.

I have the honor to be,

Sir,

Your most obedient servant,


Deputy Commissioner,
Kolar District.